

Exhibit B

Suburban Teamsters of Northern Illinois Pension Plan

Withdrawal Liability Report as of December 31, 2005

David C. Feinstein

I. INTRODUCTION AND SUMMARY

The Multiemployer Pension Plan Amendments Act of 1980 (MPPAA), as amended by the Deficit Reduction Act of 1984 (DEFRA), requires assessment of withdrawal liability to employers that withdraw from the plan after September 26, 1980. Under the law, there is a complete withdrawal if an employer has permanently ceased under the plan or has permanently ceased to have an obligation to contribute the plan.

A partial withdrawal occurs if there is a 70% decline in the number of base units in each of three consecutive plan years (the testing period) when compared to the average of the base units in the two plan years in which the base units were the highest within the five plan years preceding the testing period (high base year). A partial withdrawal may also occur if an employer ceases to have an obligation to contribute under one or more, but not all of the agreements, and continues work in the jurisdiction, or if the employer permanently ceases to be obligated to contribute for work performed at one or more, but not all, of the facilities covered.

The amount of the withdrawal liability is based on the plan's unfunded vested benefits. Vested benefits are benefits which are non-forfeitable. The unfunded vested benefits are the value of the vested benefits not covered by the market value of the plan's assets.

The plan's method of allocating liability is the "presumptive method" as described in the statute. It involves allocation of a proportionate share of the initial liability pool (established as of December 31, 1979) plus a portion of the annual changes in the unfunded vested liability. In addition, the assessment may include portions of the reallocated liabilities, established from non-collectible or non-assessable amounts. The allocation method is fully described in Appendix A.

Based upon the data used in the actuarial valuation as of January 1, 2006, the plan provisions in effect as of December 31, 2005, and the actuarial methods and assumptions as described in Exhibit III of the actuarial certification of withdrawal liability pools, we have calculated the unfunded vested liability and the corresponding pool for each plan year with the plan year ending on December 31, 2005. There was no unfunded vested liability before 2001. The unfunded vested liability and pools for plan years 2001, 2002, 2003, 2004 and 2005 are shown in section II of this report.

Because the plan must be in a position to establish withdrawal liability upon an employer's withdrawal, the calculations of the withdrawal liability pools must be made annually even if no employer has withdrawn.

The withdrawal liability pools presented in this report were used to compute withdrawal liability for employers withdrawing in the period January 1, 2006 to December 31, 2006. The proportion of each pool allocated to an employer is based upon the ratio of its obligated contributions to the total contributions received by the plan in the five-year period immediately preceding the establishment of each pool.

Upon the re-entry of an employer following assessment of withdrawal liability, payments are abated if the base units subsequent to re-entry exceed 30% of the average of the base units in the high base year. However, the re-entering employer must post a bond or escrow amount equal to 70% of the withdrawal liability payments otherwise due.

II. WITHDRAWAL LIABILITY POOLS

Liability Pools

The following chart shows the plan's unfunded vested liability for each year the initial value of each pool, and the unamortized portion of each pool as of December 31, 2005.

Plan Year Ended in:	Unfunded Vested Liability	Liability Pools	
		Initial value	Unamortized Portion
Prior to 2001	\$0	\$0	\$0
2001	19,212,624	19,212,624	15,370,099
2002	63,594,265	45,342,272	38,540,931
2003	52,358,981	(8,007,539)	(7,206,785)
2004	52,479,462	2,947,849	2,800,457
2005	64,074,322	14,569,620	14,569,620
Total as of December 31, 2005			\$64,074,322

Determination of Withdrawal Liability

An employer's withdrawal liability is determined by adding up its share of the unamortized portions of the basic pools. The employer's share of each pool is based upon the ratio of the employer's obligated contributions to the plan's total contributions in the five-year period immediately prior to the establishment of each pool.

The law also provides for a deduction to be applied in the case of small amounts. The deduction is based upon a *de minimis* amount equal to 0.75% of the unfunded vested liability, but not greater than \$50,000. For withdrawals in the year January 1, 2006 to December 31, 2006, the *de minimis* amount was \$50,000.

Payment of Withdrawal Liability

A withdrawn employer's withdrawal liability assessment may be paid in quarterly installments. The quarterly installment is calculated as one-fourth of the product of:

- (a) the average base units in the three consecutive years which produce the highest average within the 10-year period ending before the plan year of withdrawal, and
- (b) the highest contribution rate in the 10-year period ending with the plan year of withdrawal.

The number of quarterly installments is calculated on the basis of the amount of withdrawal liability and crediting interest at the actuarial valuation rate of 8.0%.

Employer Inquiries

An employer is entitled to be advised, at its request, of the amount of its potential withdrawal liability, without charge except to the extent that special information has to be developed for that employer. Employers making such requests are furnished withdrawal liability estimates.

APPENDIX A

THE PLAN'S METHOD FOR ALLOCATING WITHDRAWAL LIABILITY

The Plan determines the liability of an employer that has completely withdrawn on the basis of the statutory method defined in Section 4211(b) of ERISA.

The gross liability of an employer upon complete withdrawal from the Plan is determined as the sum of its proportionate shares of the unamortized balances, as of the end of the Plan Year immediately preceding withdrawal, of the Initial Amount and the Annual Changes.

- A. The Initial Amount is the Plan's unfunded liability for vested benefits as of its establishment date (December 31, 1979). This is determined by subtracting the market value of Plan assets from the value of vested benefits under the Plan.
- B. The Annual Changes are the changes in the Plan's unfunded liability for vested benefits as of the end of each Plan Year after its establishment date to the end of the Plan Year immediately preceding withdrawal, determined as follows:
 - 1. the Plan's unfunded liability for vested benefits (not less than zero) as of the end of the Plan Year, minus
 - 2. the total (not less than zero) of the unamortized balances of (i) the Initial Amount and (ii) each previous Annual Change.

Unamortized Balances

The "unamortized balance" of each of these sources of liability assessment is determined by reducing each figure by 5 percent of its original amount for each year from the end of the Plan Year as of which the change was originally determined to the end of the Plan Year immediately preceding withdrawal.

Allocation to the Employer

The unamortized portion of the Initial Amount and each Annual Change are prorated to an employer for determining the amount of its liability in the event of its complete withdrawal, on the basis of the ratio of the employer's obligated contributions to the Plan during an "apportionment base period". The apportionment base period consists of the five years ending with the date as of which each of the amounts was originally determined.

De Minimis

Each withdrawal liability assessment is the total of the unamortized balances of the allocated amounts, as defined above, less a *de minimis* deductible. The deductible is \$50,000, but no more than three-quarters of one percent of the Plan's unfunded liability for vested benefits, if less. This deductible amount is reduced, dollar for dollar, by the amount by which the gross liability of the employer exceeds \$100,000.

APPENDIX B
ACTUARIAL CERTIFICATION OF WITHDRAWAL LIABILITY POOLS

This is to certify that we have prepared an actuarial valuation to calculate the pools used to assess withdrawal liability to employers who withdrew during the year beginning January 1, 2006. The calculations were performed in accordance with generally accepted actuarial principles and practices.

The certificate contains the following exhibits:

- Exhibit I: Unfunded Actuarial Present Value of Vested Benefits
- Exhibit II: Withdrawal Liability Pools
- Exhibit III: Actuarial Assumptions and Methods
- Exhibit IV: Summary of Plan Provisions

The valuation was based on information supplied by the Fund office, OBA Midwest and the Prudential Companies. We have not verified and normally would not verify such information, but we have no reason to doubt its substantial accuracy.

To the best of my knowledge, the information supplied in this actuarial valuation is complete and accurate, and in my opinion the assumptions used in the aggregate are reasonably related to the experience of the plan and to reasonable expectations.

David C. Feinstein
Consulting Actuary
Enrolled Actuary No. 08-3712

EXHIBIT I**UNFUNDED ACTUARIAL PRESENT VALUE OF VESTED BENEFITS**

The calculations include the following participants as of December 31, 2005.

	<u>December 31, 2005</u>
a. Active vested employees	3,195
b. Inactive employees with vested pension rights	2,014
c. Pensioners and beneficiaries	3,023

The actuarial factors are shown below as of December 31, 2005.

	<u>December 31, 2005</u>
1. Actuarial present value of vested benefits	\$533,042,371
2. Market value of assets	468,968,049
3. Unfunded value of vested benefits for withdrawal liability purposes: (1) – (2), not less than 0	64,074,322

EXHIBIT II**WITHDRAWAL LIABILITY POOLS**

<u>Pool Established December 31:</u>	<u>Original Amount</u>	<u>Pool Balance on December 31, 2005*</u>
Prior to 2001	\$0	\$0
2001	19,212,624	15,370,099
2002	45,342,272	38,540,931
2003	(8,007,539)	(7,206,785)
2004	2,947,849	2,800,457
2005	14,569,620	14,569,620

**Each pool is written down annually at the rate of 5% of its original amount.*

EXHIBIT III

ACTUARIAL ASSUMPTIONS AND METHODS

1. Valuation date January 1, 2006.
2. Cost method Individual entry age normal.
3. Asset valuation method

The asset method is changed to phase-in the excess of actual asset return over expected over 4 years subject to a minimum of 80% of market value and a maximum of 120% of market value. For 2006 valuation, actuarial value of asserts is same as market value of assets. The phase-in will start from 2007 valuation.

For annual plan cost - market value of assets.
4. Interest rate
 - a. Funding 7.50% per annum.
 - b. RPA '94 current liability 5.77%.
 - c. FAS 35 and withdrawal liability 8.00%.
5. Mortality

Funding, FAS 35, OBRA '87 current liability and withdrawal liability

 - a. Non-disabled 1971 Group Annuity set back 1 year.
 - b. Disabled 1965 Railroad Retirement Board Ultimate Table.

RPA '94 current liability

 - a. Non-disabled 1983 Group Annuity Table.
 - b. Disabled 1983 Group Annuity Table.

EXHIBIT III**ACTUARIAL ASSUMPTIONS AND METHODS****6. Termination**

Separation rates (after the first 3 years of participation) at sample ages are shown below:

<u>Age</u>	<u>Annual Rate Per 100 Participants (Ultimate)</u>
20	12.0
30	8.0
40	6.0
50	4.0
60	0.0

During the first 3 years of participation, the separation rates are:

<u>Years of Participation</u>	<u>Annual Rate Per 100 Participants (Select)</u>
0	30
1	20
2	10

7. Disability

<u>Age</u>	<u>Annual Rate Per 100 Participants (Ultimate)</u>
20	.06
30	.06
40	.10
50	.42
60	.00

8. Retirement

Retirement rates:

<u>Age</u>	<u>Percent</u>
Prior to age 55 (with 25 or more benefit credits)	1%
55-58	5%
59-60	15%
61-64	25%
65	100%

9. Percent married

90%.

10. Age of spouse

Husbands are assumed to be 3 years older than wives.

EXHIBIT III

ACTUARIAL ASSUMPTIONS AND METHODS

- | | |
|--------------------------------------|--|
| 11. Expected expenses | Expenses for the valuation year are assumed to be equal to the prior year's administrative expenses, rounded to the nearest \$10,000. |
| 12. Service after the valuation date | Active participants are assumed to earn the average number of benefit credits as was earned in the prior year by continuing active participants (on average, continuing active participants earned 0.9 benefit credits in 2005). |
| 13. Contributions | Based on collective bargaining agreements – rates as of January 1, 2006 vary between \$10.00 per week and \$155.00 per week. |
| 14. Reciprocity | Terminated vested liability is loaded by 5%. There is no load for the active liability |

EXHIBIT IV**SUMMARY OF PLAN PROVISIONS**

1. Effective date of plan December 15, 1955.
2. Participation An employee becomes a participant on the day he completes 10 weeks of covered employment. However, if an employee's first covered hour is on the day his employer is first obligated to contribute for him, he becomes a participant on that day.
3. Plan year Calendar year.
4. Vesting credits A year of vesting credit is earned for each plan year in which the participant has at least 20 weeks of employment.
5. Benefit credits
 - a. Future

Weeks of Employment	Benefit Credits
40-52	1.0
36-39	.9
32-35	.8
28-31	.7
24-27	.6
20-23	.5
16-19	.4
12-15	.3
8-11	.2
4-7	.1
less than 4	none
 - b. Past $1/10^{\text{th}}$ of a credit for each 100 hours of contiguous employment in a year prior to the employer's obligation to contribute. No more than 5 past credits or more than the future service benefit credits will be granted.
 - c. Maximum 38 benefit credits.
6. Period of benefit accrual Each distinct period during which an active participant earns benefit credit beginning on first day first covered hour (not included in a previous period of benefit accrual) and ending on the day when he becomes inactive (a year with less than 10 weeks of employment).
7. Accrued benefit during a period of benefit accrual Benefit credits for the period of benefit accrual multiplied by the benefit level factor for that period.

EXHIBIT IV

SUMMARY OF PLAN PROVISIONS

8. Accrued benefit

The total of the accrued benefits earned for each period of benefit accrual. Effective January 1, 2005, the accrued benefit for a participant is equal to:

 - a. The accrued benefit as of December 31, 2003, plus
 - b. The sum of the benefits earned for all periods of benefit accrual beginning January 1, 2005. The benefit earned during a period of benefit accrual is equal to 0.7 times the employer contribution rate times the number of benefit service credits earned at that employer contribution rate.
9. Normal retirement
 - a. Eligibility

Attained age of 60 or the 5th anniversary of the date the employee became a participant or the accumulation of 5 vesting credits.
 - b. Benefit

Accrued benefit.
10. Early retirement
 - a. Eligibility

Attainment of age 55 and 5 or more vesting or benefit credits.
 - b. Benefit

Accrued benefit reduced by 6% for each year that retirement precedes age 60.
11. 30 and Out
 - a. Eligibility

30 contributory benefit credits.
 - b. Benefit

Accrued benefit unreduced for retirement prior to age 60.
12. 25 and Out
 - a. Eligibility

25 contributory benefit credits.
 - b. Benefit

Special "25 and Out" pension based on the accrued benefit, and reduced by 6% for retirement prior to age 60; however, the reduction cannot exceed 30% of the accrued benefit. Special provisions apply to service prior to January 1, 2005.

EXHIBIT IV

SUMMARY OF PLAN PROVISIONS

- 13. Disability retirement
 - a. Eligibility

Cessation of covered employment due to onset of permanent and total disability benefit after becoming vested and being active in at least one year during the three years preceding the onset of disability. Onset of disability must be prior to age 60.

Accrued benefit, payable for life only.
 - b. Benefit
- 14. Deferred vested retirement
 - a. Eligibility

5 or more vesting or benefit credits.
 - b. Benefit

Accrued benefit, or if the participant retires early, the benefit is reduced in the same manner as an early retirement benefit.
- 15. Pre-retirement spouse death benefit
 - a. Eligibility

5 or more Vesting or Benefit Credits.
 - b. Benefit

50% of the early retirement benefit, reduced for the joint and survivor form. The benefit is reduced by 6% for each year that payment precedes the participant's age 60, but is not reduced by more than 30%. If the participant would have been eligible for an unreduced retirement benefit, the benefit is unreduced.

\$200 per month.
 - c. Minimum benefit
- 16. 10-year survivor benefit
 - a. Eligibility

10 or more benefit credits and unmarried for the full year prior to death. Payable to beneficiary.
 - b. Benefit

50% of the accrued benefit unreduced for payment before age 60, payable for 10 years only. The benefit is actuarially reduced if the beneficiary is a surviving child.

EXHIBIT IV

SUMMARY OF PLAN PROVISIONS

- | | |
|--|--|
| 17. Post-retirement lump sum death benefit | |
| a. Eligibility | Disabled retirees over age 55 and all non-disabled retirees. |
| b. Benefit | 12 times the retiree's monthly benefit at retirement calculated in the form of the level ten-year certain and life option without regard to any increases beyond the date of retirement, if retired after December 31, 1995, but no more than \$30,800. If retired prior to January 1, 1996, either \$5,000, \$3,000, \$2,000 or \$1,000. |
| 18. Benefit forms for non-disability and death pension | Level ten-year certain and life.

Step down option with a guarantee of 120 payments.

Joint and Survivor equal to 50% joint and survivor benefit after a guarantee of 120 payments have been made.

Joint and Survivor (with pop-up) equal to 50% joint and survivor benefit after a guarantee of 120 payments have been made. |
| 19. Benefit level factor | Based on the benefit contribution rate of the participant at the end of a period of benefit accrual. |

Exhibit C

Suburban Teamsters of Northern Illinois Pension Plan

Final Withdrawal Liability Calculation for Employers Withdrawing During 2006

Employer: Roselle Lumber Co.

Contribution Ratio

1. Contribution history

	Plan Year Ended	Withdrawing Employer	All Employers
a.	12/31/1997	\$29,654	\$12,096,364
b.	12/31/1998	27,484	13,223,359
c.	12/31/1999	27,521	14,752,462
d.	12/31/2000	29,465	16,928,651
e.	12/31/2001	32,288	18,662,984
f.	12/31/2002	33,761	19,863,738
g.	12/31/2003	33,553	21,689,466
h.	12/31/2004	36,677	23,393,802
i.	12/31/2005	43,834	24,821,098

2. Contribution ratio for allocating changes in liability

a.	Contribution ratio for allocating 12/31/2001 change in liability	0.001935
b.	Contribution ratio for allocating 12/31/2002 change in liability	0.001804
c.	Contribution ratio for allocating 12/31/2003 change in liability	0.001704
d.	Contribution ratio for allocating 12/31/2004 change in liability	0.001649
e.	Contribution ratio for allocating 12/31/2005 change in liability	0.001661

Employer's Share of 12/31/2005 UVB

1.	Share of prior years' pools (\$0)	\$0
2.	Share of 12/31/2001 pool (\$15,370,099)	29,741
3.	Share of 12/31/2002 pool (\$38,540,931)	69,528
4.	Share of 12/31/2003 pool (-\$7,206,785)	(12,280)
5.	Share of 12/31/2004 pool (\$2,800,457)	4,618
6.	Share of 12/31/2005 pool (\$14,569,620)	24,200
7.	Sum of pools	\$115,807
8.	De minimus amount: lesser of \$50,000 and 3/4 of 1% of plan's UVB	50,000
9.	Reduction in employer's share of UVB	34,193
10.	Employer's share of UVB (#7 - #9)	81,614

Exhibit 7 to Plaintiffs' L.R. 56.1(a) Statement

IN THE DISTRICT COURT OF THE UNITED STATES
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

TRUSTEES OF THE SUBURBAN)
TEAMSTERS OF NORTHERN ILLINOIS)
PENSION FUND,)

Plaintiff,)

-vs-

No. 08 C 788

ROSELLE FARMERS LUMBER COMPANY,)
an Illinois corporation, a/k/a)
ROSELLE LUMBER COMPANY,)

Defendant.)

Deposition of GERALD KAMPHUIS, JR., taken before
DONNA L. POLICICCHIO, C.S.R., and Notary Public, pursuant
to the Federal Rules of Civil Procedure for the United
States District Courts pertaining to the taking of
depositions, at Suite 300, 19 West Jackson Boulevard,
Chicago, Illinois, commencing at 1:49 p.m., on the 13th
day of June, 2008.

1 GERALD KAMPHUIS, JR.,
2 called as a witness herein, having been first duly sworn,
3 was examined upon oral interrogatories and testified as
4 follows:

EXAMINATION

6 BY MR. SANDERS:

7 Q Could you please state your name for the
8 record?

9 A Gerald Kamphuis, Jr.

10 Q And, Gerry, have you ever given a deposition
11 before?

12 A Yes.

13 Q So you know to not have us talk over each
14 other and to give verbal responses to my questions so
15 the court reporter can take it down?

16 A Yes.

17 Q And is there any reason why you will be
18 unable to give truthful responses today?

19 A No.

20 Q Is there any medications you're on that might
21 impair your ability to --

22 A No, uh-uh.

23 Q Now, what is your relationship with a company
24 called Roselle Farmers Lumber Company?

1 A President.

2 Q And is that corporation still in business?

3 A In business, no.

4 Q Is it still incorporated?

5 A Yes.

6 Q How long has the business been around?

7 A Since 1921.

8 Q And has it had a relationship with Teamsters
9 Local 673?

10 A For how long?

11 Q Or has it is the first question. Has it had
12 a relationship?

13 A Yes.

14 Q And that's through a collective bargaining
15 agreement?

16 A Yes.

17 Q And when did that relationship begin?

18 A Prior to my getting involved with the
19 company.

20 Q And when was that?

21 A I got involved with the company in 1995.

22 Q Okay. And what -- and you said Roselle
23 Farmers Lumber Company -- I'll just call it
24 Roselle -- is no longer operating in business, is

1 that right?

2 A Yes.

3 Q It's in the process of winding up its
4 affairs?

5 A Yes.

6 Q What business did it have when it was
7 operating?

8 A It was a supplier to contractors and
9 homeowners, remodelers of building materials and home
10 supplies.

11 Q And under its collective bargaining agreement
12 with Local 673, it employed truckdrivers, is that
13 right?

14 A Truckdrivers and warehousemen.

15 Q And as part of that collective bargaining
16 agreement, it paid into the Suburban Teamsters
17 Pension Fund?

18 A Yes.

19 (Exhibit 1 marked as requested.)

20 BY MR. SANDERS:

21 Q Now, I have an exhibit here, which I'll
22 tender as Exhibit 1. Here is a copy for you. And
23 this merely is the front page and a signature page.

24 Is this one of the collective bargaining

1 agreements that was signed between 673 and Roselle?

2 A Yes.

3 Q Is that your signature on the second page?

4 A Yes.

5 Q It appears this was from the year 2000 to
6 2004?

7 A Yes.

8 Q And as part -- through that agreement,
9 Roselle regularly paid into the Pension Fund?

10 A Yes.

11 Q Now, what day or what month, if you can be as
12 specific as that, did the -- did Roselle cease
13 employing teamsters?

14 A October 14th, 15th, something like that, of
15 2006.

16 Q And did the company continue doing business
17 after that in other capacities?

18 A No.

19 Q So that was the date of closing,
20 October 14th, 15th?

21 A Yes.

22 (Exhibit 2 marked as requested.)

23 BY MR. SANDERS:

24 Q Here I now have what I'm tendering as

1 Exhibit 2.

2 Now, are you familiar with this document?

3 Have you seen it before?

4 A Yes.

5 Q And on the first page of the document there
6 is a letter and then there is a copy of a certified
7 mail green card.

8 Is that your signature on the green card?

9 A No.

10 Q Do you recognize whose signature that is?

11 A Yes.

12 Q And who is it?

13 A My wife. That was a happy time.

14 Q Understood. So it appears it was in January
15 of '07?

16 A Yes.

17 Q And did you see this document at that time?

18 A Yes.

19 Q And what do you understand this document to
20 be?

21 A A claim that I have not made payments that
22 they were requesting that I pay.

23 Q When you say "they," you mean the Suburban
24 Teamsters Pension Fund?

1 A Yes.

2 Q And at this time -- I should go back -- you
3 were the president of Roselle?

4 A Yes.

5 Q And since when have you been president of
6 Roselle?

7 A August 21st of 2002.

8 (Exhibit 3 marked as requested.)

9 BY MR. SANDERS:

10 Q Okay. Now I have what I will tender as
11 Exhibit 3.

12 And do you recognize this document?

13 A Yes.

14 Q And, again, it is a letter with a copy of a
15 certified mail receipt -- green card. Sorry.

16 Is that your signature on the green card?

17 A Yes.

18 Q And do you remember receiving this letter at
19 the time?

20 A Yes.

21 Q And what did you understand this letter to
22 mean?

23 A Just the request for an installment payment
24 that they claim that I owe.

1 (Exhibit 4 marked as requested.)

2 BY MR. SANDERS:

3 Q I'll move on to what I have here as
4 Exhibit 4. And on this one there is a copy of what
5 looks like a green card on Page 3. First two pages
6 are a letter.

7 Are you familiar with this document?

8 A Yes.

9 Q And on Page 3, is that your signature?

10 A Yes.

11 Q And you remember receiving this document at
12 the time it's dated?

13 A Yes.

14 Q And what is this document, you understand
15 this document to mean?

16 A That same claim for payment that they are
17 claiming that Roselle Lumber owes.

18 Q Now, have you made -- when I say you, I mean
19 Roselle -- has Roselle made any payments towards this
20 withdrawal liability amount?

21 A No.

22 Q Do you understand that -- whether or not
23 Roselle requested arbitration regarding withdrawal
24 liability?

1 MR. KLEIN: What was the question?

2 BY MR. SANDERS:

3 Q I'll simplify it. Did Roselle request
4 arbitration of the issue of withdrawal liability?

5 A No.

6 Q Now who owns Roselle, Roselle Farmers Lumber,
7 or if it's more than one person or how it's owned,
8 you can explain it.

9 A I'm the majority stockholder.

10 Q What percent ownership do you have?

11 A 82 percent.

12 Q And who owns the other 18 percent?

13 A Various shareholders, multiple.

14 Q What was your stock holding in 2006? Was it
15 the same?

16 A Yes.

17 Q And how long have you owned the 82 percent of
18 stock?

19 A August 21 of 2002.

20 Q Now, I understand from your answers to
21 interrogatories that there are at least a couple
22 other businesses that you own some ownership share
23 in?

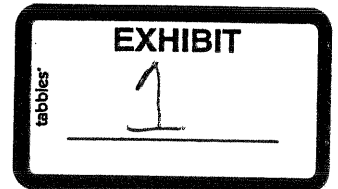
24 A Yes.

ORIGINAL

CONTRACT AGREEMENT
BETWEEN DUPAGE DEALERS ASSOCIATION
AND
TEAMSTERS UNION LOCAL 673

EFFECTIVE JUNE 1, 2000 THROUGH AND INCLUDING MAY 31, 2004

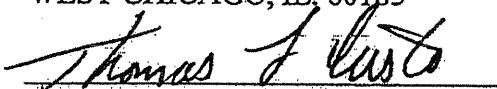
019352330 08/22/00
ROSELLE LUMBER COMPANY
359 W. IRVING PARK RD.
ROSELLE IL 60172



WORKING FORCES, INCLUDING THE MAKING AND ENFORCING OF RULES AND REGULATIONS TO ASSURE ORDERLY AND EFFICIENT OPERATION, INCLUDING MANAGEMENT RIGHTS ESTABLISHED BY PAST PRACTICE BETWEEN THE PARTIES OR BY LAW, ARE RIGHTS RETAINED BY MANAGEMENT OF THE

EMPLOYER EXCEPT WHEN SUCH RIGHTS ARE SPECIFICALLY RESTRICTED BY THE PROVISIONS OF THIS AGREEMENT OR BY LAW.

TEAMSTERS UNION LOCAL 673
1050 W. ROOSEVELT RD.
WEST CHICAGO, IL. 60185



THOMAS L. CUSTER
SECRETARY-TREASURER
& BUSINESS MANAGER

EMPLOYER MEMBERS OF THE ASSOCIATION

ROSELLE BUILDING MATERIALS

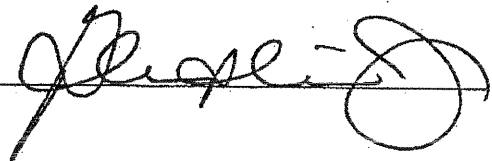
BY: _____

303 W. IRVING PARK RD., ROSELLE
(630) 894-5200

ROSELLE FARMERS LUMBER CO.

BY: _____

ROSELLE ROAD AND IRVING PARK, ROSELLE
(630) 529-2431



WESTMONT BUILDING PRODUCTS

BY: _____

200 E. QUINCY ST., WESTMONT
(630) 968-3420

WINFIELD FUEL AND MATERIAL

BY: _____

0 S 080 WINFIELD RD., WINFIELD
(630) 665-1144

NON-MEMBER EMPLOYER SIGNATURE

COMPANY

SIGNATURE

**SUBURBAN TEAMSTERS OF NORTHERN ILLINOIS
PENSION FUND**

1275 WEST ROOSEVELT ROAD, UNIT 121, WEST CHICAGO, ILLINOIS 60185

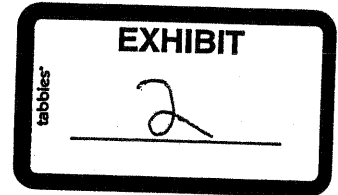
TELEPHONE 630-293-0390

FAX 630-562-0581

January 23, 2007

BY CERTIFIED MAIL, RETURN RECEIPT REQUESTED

Roselle Farmers Lumber Company
Attention: Jerry Kamphuis
1 Windsong Way
Bloomington, IL 61704



Re: Withdrawal Liability

Dear Mr. Kamphuis:

Roselle Lumber Company completely withdrew from the Suburban Teamsters of Northern Illinois Pension Fund ("Pension Fund") during the plan year ending on December 31, 2006. Under the provisions of Section 4219 of the Employee Retirement Income Security Act of 1974 ("ERISA"), as modified by the Multiemployer Pension Plan Amendments Act of 1980, you are hereby notified that your company is obligated to pay the Pension Fund the amount of \$81,614.00 as a withdrawal liability assessment. This amount is payable in quarterly installments of \$13,431.00, commencing on February 1, 2007, and with following payments in the same amount due on May 1, 2007, August 1, 2007, November 1, 2007, February 1, 2008, May 1, 2008, with a final payment of \$5,355.00 due on August 1, 2008. You may also discharge your obligation with a single payment of \$81,614.00, payable on February 1, 2007. I have enclosed a copy of the calculation of the withdrawal liability.

If you fail to make any payment when due, the entire balance will become immediately due and payable and the Pension Fund will assess interest from the due date and will undertake appropriate legal action to collect the withdrawal liability. I also direct your attention to ERISA Sections 4219 and 4221 for a description of rights you may have in connection with this assessment of withdrawal liability.

Very truly yours,

Jose Colin
Jose Colin

Encl

cc: Mr. Barry G. Collins
Mr. David Feinstein
Mr. John J. Toomey

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<p>1. Complete Items 1, 2, and 3. Also complete Item 4 if Restricted Delivery is desired.</p> <p>2. Print your name and address on the reverse so that we can return the card to you.</p> <p>3. Attach this card to the back of the mailpiece, or on the front if space permits.</p>		<p>A. Signature X <i>R Kamphuis</i> <input type="checkbox"/> Agent <input type="checkbox"/> Address</p>	
<p>1. Article Addressed to: <i>Roselle Farmers Lumber Co</i> <i>Att: Jerry Kamphuis</i> <i>1 Windsong Way</i> <i>Bloomington, IL 61704</i></p>		<p>B. Received by (Printed Name) <i>R Kamphuis</i></p> <p>C. Date of Delivery <i>1/23/07</i></p>	
		<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input type="checkbox"/> No If YES, enter delivery address below:</p>	
		<p>3. Service Type <input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input checked="" type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise</p>	

Suburban Teamsters of Northern Illinois Pension Plan

Final Withdrawal Liability Calculation for Employers Withdrawing During 2006

Employer: Roselle Lumber Co.

Contribution Ratio

1. Contribution history

	<u>Plan Year Ended</u>	<u>Withdrawing Employer</u>	<u>All Employers</u>
a.	12/31/1997	\$29,654	\$12,096,364
b.	12/31/1998	27,484	13,223,359
c.	12/31/1999	27,521	14,752,462
d.	12/31/2000	29,465	16,928,651
e.	12/31/2001	32,288	18,662,984
f.	12/31/2002	33,761	19,863,738
g.	12/31/2003	33,553	21,689,466
h.	12/31/2004	36,677	23,393,802
i.	12/31/2005	43,834	24,821,098

2. Contribution ratio for allocating changes in liability

a.	Contribution ratio for allocating 12/31/2001 change in liability	0.001935
b.	Contribution ratio for allocating 12/31/2002 change in liability	0.001804
c.	Contribution ratio for allocating 12/31/2003 change in liability	0.001704
d.	Contribution ratio for allocating 12/31/2004 change in liability	0.001649
e.	Contribution ratio for allocating 12/31/2005 change in liability	0.001661

Employer's Share of 12/31/2005 UVB

1.	Share of prior years' pools (\$0)	\$0
2.	Share of 12/31/2001 pool (\$15,370,099)	29,741
3.	Share of 12/31/2002 pool (\$38,540,931)	69,528
4.	Share of 12/31/2003 pool (-\$7,206,785)	(12,280)
5.	Share of 12/31/2004 pool (\$2,800,457)	4,618
6.	Share of 12/31/2005 pool (\$14,569,620)	24,200
7.	Sum of pools	\$115,807
8.	De minimus amount: lesser of \$50,000 and 3/4 of 1% of plan's UVB	50,000
9.	Reduction in employer's share of UVB	34,193
10.	Employer's share of UVB (#7 - #9)	81,614

11/7/2006

Suburban Teamsters of Northern Illinois Pension Plan
 Quarterly Repayment Schedule for Employers Withdrawing During 2006
 Employer: Roselle Lumber Co.

1. Employer's share of UVB			\$81,614
2. Annual withdrawal liability payment			
	<u>Weeks Worked</u>	<u>Contribution Rate</u>	
a. 1993 plan year			
b. 1994 plan year			
c. 1995 plan year			
d. 1996 plan year	416		
e. 1997 plan year	477		
f. 1998 plan year	473		
g. 1999 plan year	436		
h. 2000 plan year	381		
i. 2001 plan year	347		
j. 2002 plan year	373		
k. 2003 plan year	407		
l. 2004 plan year	403		
m. 2005 plan year	416		
	424	113.00	
n. High 3 consecutive year average of weeks worked			462
o. Highest contribution rate in the 10-year period			113.00
p. Annual withdrawal liability payment			52,206
3. Valuation interest rate			8.00%
4. Period of repayment			7 quarters
5. Payment for first 6 quarters			\$13,431
6. Final payment			\$5,355

Suburban Teamsters of Northern Illinois Pension Plan
Estimated Withdrawal Liability - Contribution Worksheet

Date: 8/10/06

2499 & 2500

Employer Name: **Roselle Lumber Co.**

Employer contribution history

1. Plan year 1997 - \$ 29,654.00
2. Plan year 1998 - \$ 27,484.00
3. Plan year 1999 - \$ 27,521.00
4. Plan year 2000 - \$ 29,465.00
5. Plan year 2001 - \$ 32,288.00
6. Plan year 2002 - \$ 33,761.00
7. Plan year 2003 - \$ 33,553.00
8. Plan year 2004 - \$ 36,677.00
9. Plan year 2005 - \$ 43,834.00

Highest Contribution Rate: \$ 113.00 per week. — no change

- Jerry

through term

- Liquidate

- Term @ end of Sept.

SUBURBAN TEAMSTERS OF NORTHERN ILLINOIS PENSION FUND

1275 WEST ROOSEVELT ROAD, UNIT 121, WEST CHICAGO, ILLINOIS 60185

TELEPHONE 630-293-0390

FAX 630-562-0581

April 2, 2007

EXHIBIT

3

BY CERTIFIED MAIL, RETURN RECEIPT REQUESTED

Roselle Farmers Lumber Company
Attention: Jerry Kamphuis
1 Windsong Way
Bloomington, IL 61704

Re: Withdrawal Liability

Dear Mr. Kamphuis:

On January 23, 2007, we advised you that Roselle Farmers Lumber Company was required to make its first quarterly withdrawal liability installment payment of \$13,431.00 on February 1, 2007. You have not made the payment. You are now in default. You have 15 days to cure this default by paying the delinquent payment plus interest no later than April 16, 2007. If payment is not received by the April 16, 2007, your case will be deferred to the Fund's collection attorney.

Sincerely,

[Signature]
José Colín
Fund Manager

Encl

cc: Mr. Barry G. Collins
Mr. David Feinstein
Mr. John J. Toomey

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<p>1. Article Addressed to:</p> <p>Roselle Farmers Lumber Co. Attn: Jerry Kamphuis 1 Windsong Way Bloomington, IL 61704</p>		<p>A. Signature</p> <p><i>[Signature]</i> <input checked="" type="checkbox"/> Agent <input type="checkbox"/> Addressee</p>	
<p>2. Article Number (Transfer from service label):</p> <p>7003 0500 0003 7466 8982</p>		<p>B. Received by (Printed Name)</p> <p><i>[Signature]</i></p>	
<p>3. Service Type</p> <p><input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail</p> <p><input checked="" type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise</p> <p><input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p>		<p>C. Date of Delivery</p> <p>4-5-07</p>	
<p>4. Restricted Delivery? (Extra Fee)</p> <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>		<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>If YES, enter delivery address below:</p>	
<p>PS Form 3811, February 2004 Domestic Return Receipt</p>			

LAW OFFICES

ARNOLD AND KADJAN

19 WEST JACKSON BOULEVARD

CHICAGO IL

60604-3958



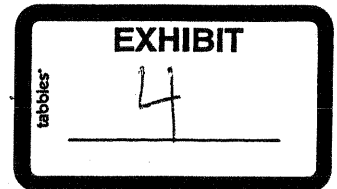
TELEPHONE (312) 236-0415

FAX # (312) 341-0438

PLEASE REFER TO
OUR FILE NUMBER

HUGH B. ARNOLD
DANIEL N. KADJAN
JOHN J. TOOMEY
L. STEVEN PLATT
JOHN F. ETZKORN
DONALD D. SCHWARTZ
STEVEN F. McDOWELL

JAMES R. ANDERSON
PAIGE E. ARNOLD
PAUL M. EGAN
ANTHONY B. SANDERS
PHILIP BRZOWSKI
ROSS B. MANTELL



January 25, 2008

CERTIFIED MAIL
RETURN RECEIPT REQUESTED
and REGULAR MAIL
Mr. Jerry Kamphuis
Roselle Farmers Lumber Company
1 Windsong Way
Bloomington, IL 61704

RE: Roselle Farmers Lumber Company - Withdrawal Liability
Suburban Teamsters of Northern Illinois Pension Fund
Notice of Default and Acceleration of Withdrawal Liability
Obligation

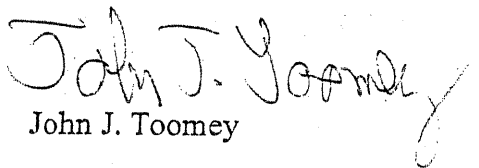
Dear Mr. Kamphuis:

We represent the Trustees of the Suburban Teamsters of Northern Illinois Pension Fund. In a letter dated April 2, 2007, the Trustees notified Roselle Farmers Lumber Company that it had failed to make its first quarterly withdrawal liability installment payment of \$13,431.00 on February 1, 2007. This amount has never been received by the Fund nor have the subsequent quarterly installments in the same amount that were due May 1, 2007, August 1, 2007, and November 1, 2007. Roselle Farmers Lumber Company is hereby notified that, based upon the failure to pay the February 1, 2007 installment within 60 days after its receipt of written notification that its February 1, 2007 payment was overdue and within 61 days of the period described in Section 4219(b)(2)(A) of ERISA, the Trustees declare Roselle Farmers Lumber Company in default of its withdrawal liability payment obligations and are accelerating and requiring immediate payment of the full amount of the withdrawal liability assessed of \$81,614.00 together with interest calculated from the February 1, 2007 due date of the missed payment giving rise to the default.

Yours truly,

ARNOLD AND KADJAN

By:


John J. Toomey

JJT:cc

cc: Mr. Jose Colin

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<ul style="list-style-type: none"> ■ Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired. ■ Print your name and address on the reverse so that we can return the card to you. ■ Attach this card to the back of the mailpiece, or on the front if space permits. 	<p>A. Signature <input checked="" type="checkbox"/> <i>[Signature]</i> <input type="checkbox"/> Agent <input checked="" type="checkbox"/> Addressee</p> <p>B. Received by (Printed Name) <i>E. Thompson</i></p> <p>C. Date of Delivery <i>1-30-08</i></p>
<p>1. Article Addressed to:</p> <p><i>Mr. Terry Kamphuis</i> <i>Roselle Farmers</i> <i>Center Co.</i> <i>1 Windsong Way</i> <i>Bloomington, IL 61701</i></p>	<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If YES, enter delivery address below:</p> <p>3. Service Type <input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p>
<p>2. Article Number (Transfer from)</p>	<p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes</p>
<p>7002 2410 0005 9711 0711</p>	

PS Form 3811, February 2004

Domestic Return Receipt

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